

Corvallis School District #1

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March 17, 2008


Ravalli County Commissioners
215 S 4th Street Suite A
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Dear Sirs:

On March 11, 2008, the Corvallis School Board formally made a recommendation to you that you consider an Impact Fee for the Corvallis School District in the amount of \$6822.00. This amount is based on the enclosed revised impact fee study completed by TischlerBise.

If you have any questions, don't hesitate to contact me at 961-4211.

Sincerely,


Daniel B. Sybrant
Superintendent
Corvallis School District

Cc Corvallis School Board
Ravalli County Impact Fee Advisory Committee -- Attention John Meakin

RECEIVED

FEB 23 2009

Ravalli County Commissioners

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**Impact Fees to Fund
Growth-Related Capital Improvements**

Prepared for:

**Corvallis School District #1
Corvallis, Montana**

March 1, 2007

(amended March 10, 2008)



Prepared by:

TischlerBise
Fiscal, Economic & Planning Consultants

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-EXECUTIVE SUMMARY-

The Corvallis School District #1 has retained TischlerBise to prepare an impact fee study. This report documents the data, methodology, and results of the impact fee study. Impact fees are one-time payments used to fund system improvements needed to accommodate new development. As documented in this report, the methods used to calculate development fees in this study are intended to satisfy all legal requirements governing such fees, including provisions of the U. S. Constitution and the Montana Impact Fee Act.

The impact fees for Corvallis School District #1 are proportionate and reasonably related to the capital facility service demands of new development. The written impact fee methodology and cash flow analysis establish that impact fees are necessary to achieve an equitable allocation of costs in comparison to the benefits received. The impact fee methodology also identifies the extent to which newly developed properties are entitled to various types of credits to avoid potential double payment of capital costs.

BASIC UNDERSTANDING OF IMPACT FEES

An impact fee is a one-time payment imposed on new development for the purpose of constructing growth-related infrastructure. Specifically, impact fees are used to fund growth-related system improvements that will benefit multiple development projects throughout the entire District. It is important to highlight the fact that impact fees may not be used for operating costs or the replacement or maintenance of existing infrastructure (e.g. replacing a HVAC system in an existing school).

To calculate impact fees, the first step is to determine an appropriate demand indicator for the particular type of infrastructure (see Figure 1A below). The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for schools is the average number of public school students per housing unit (see Figure 1B). The second step in the generic impact fee formula is shown in the middle box below. Infrastructure units per demand unit are called Level-of-Service (LOS) or infrastructure standards. In keeping with the school example, common infrastructure standards are square feet of facilities per student. The third step in the generic impact fee formula, as illustrated in the right box, is the cost of various infrastructure units. To complete the school example, this part of the formula establishes the cost per square foot for facilities.

Figure 1-A: Generic Impact Fee Formula

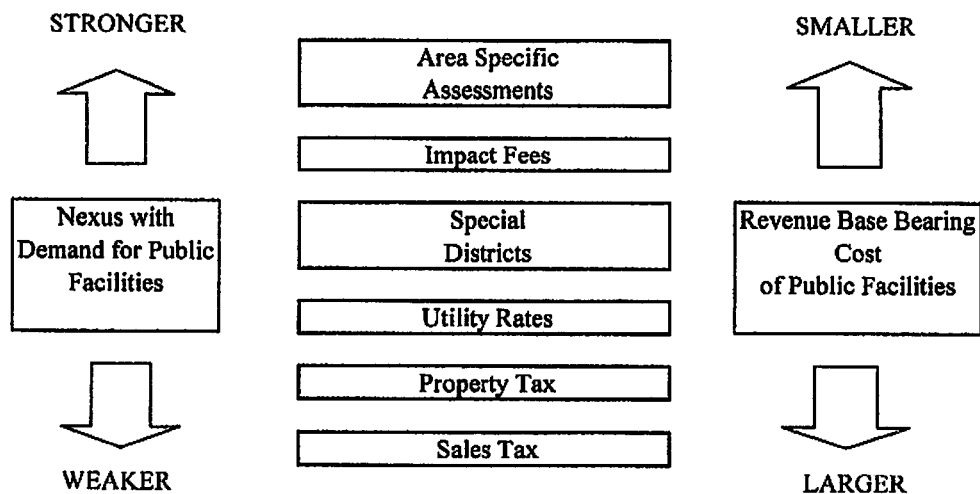
$$\begin{array}{|c|} \hline \text{Demand Units} \\ \text{per Development} \\ \text{Unit} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Infrastructure} \\ \text{Units per Demand} \\ \text{Unit} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Dollars} \\ \text{per Infrastructure} \\ \text{Unit} \\ \hline \end{array}$$

Figure 1-B: Basic School Impact Fee Formula

$$\begin{array}{|c|} \hline \text{Public School} \\ \text{Students per} \\ \text{Housing Unit} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Square Feet of} \\ \text{School Facility} \\ \text{per Student} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Cost per Square} \\ \text{Foot of} \\ \text{School Facility} \\ \hline \end{array}$$

WHY IMPACT FEES?

Infrastructure funding alternatives force decision-makers to wrestle with a dynamic tension between two competing desires. As shown on the left side of Figure 2, various funding options have a strong-to-weak connection between the source of funds and the demand for public infrastructure. It is unfortunate that the funding options with the closest nexus to the demand for public infrastructure also have the smallest revenue base to bear the cost of the infrastructure (see the right side of Figure 2). For example, only new housing units generate school impact fees. In contrast, on-going revenues like property taxes are paid by existing development, plus new development that is added each year. Therefore, the property tax base continues to increase over time, but the new increase in new housing units is relatively constant from year to year.

Figure 2: Infrastructure Funding Alternatives

Source: Paul Tischler, Dwayne Guthrie, and Nadejda Mishkovsky, 1999. *Introduction to Infrastructure Financing*. IQ Service Report, Vol. 31, No. 3. Washington, DC: International City/County Management Association (ICMA).

STATE IMPACT FEE REQUIREMENTS

In 2005, the State of Montana passed enabling legislation which specifically authorized local governments to enact impact fees on behalf of local school districts, such as the Corvallis School District #1 [see MCA 7-6-1603(1)(b)]. For school impact fees, the Montana Act requires unanimous approval by the County Commissioners. Prior to enacting fees, local government must establish an Impact Fee Advisory Committee, with at least one member of the development community and one certified public accountant. To cover the cost of establishing and administering an impact fee program, the Montana Act authorizes a surcharge not to exceed 5% of the total impact fee amount.

As documented in this report, the Corvallis School District #1 impact fees meet all of the requirements of the Montana enabling legislation. The fees are proportionate to the infrastructure demands of new development and consistent with the LOS standard for existing development. The impact fee methodology includes applicable credits and summarizes the need for growth-related capital improvements over the next five years.

CONSTITUTIONAL IMPACT FEE REQUIREMENTS

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g. land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an "essential nexus" between the exaction and the interest being protected (See *Nollan v. California Coastal Commission*, 1987). In a more recent case (*Dolan v. City of Tigard, OR*, 1994), the Court ruled that an exaction also must be "roughly

proportional" to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact fees.

These constitutional requirements of impact fees are commonly referred to as "rational nexus" test. The rational nexus test has three elements:

Demand – a particular type of development demands a particular type of infrastructure.

Proportionality – the fees are proportionate to the demand created by development for infrastructure.

Benefit – The payer of the impact fee must receive a benefit (i.e. the construction of infrastructure which accommodates their impact on a community's capital facilities and assets).

MAXIMUM SUPPORTABLE SCHOOL IMPACT FEES

Figure 3 provides a schedule of the school impact fees for Corvallis School District #1. Impact fees for residential development will be assessed per housing unit.

Figure 3: Schedule of Impact Fees

Elementary School Facilities Cost per Housing Unit	\$1,427
Middle School Facilities Cost per Housing Unit	\$1,727
High School Facilities Cost per Housing Unit	\$1,625
Shared High School/Middle School Facilities Cost per Housing Unit	\$1,992
Administrative Facilities Cost per Housing Unit	\$50
TOTAL IMPACT FEE PER HOUSING UNIT	\$6,822

All costs in the impact fee calculations are given in current dollars with no assumed inflation rate over time. If cost estimates change significantly, the fees should be recalculated.

It is difficult to compare impact fee amounts from community to community. Differences in fee amounts can be attributed to a variety of factors including LOS, community priorities and objectives, services for which the community is responsible for providing, and how a community procures and finances its capital improvements. Also, communities may have adopted less than 100% of the maximum, supportable impact fees.

A note on rounding: Calculations throughout this report are based on analysis conducted using Excel software. Results are discussed in the report using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore the sums and products generated in the analysis may

not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not due to rounding in the analysis).

-DEMOGRAPHIC DATA-

This section of the report discusses development projects and student generation rates used in the impact fee calculations. The term “student generation rate” refers to the number of public school students per housing unit in the Corvallis School District #1. Public school students are a subset of school-aged children, which includes students in private school and home-schooled children.

HOUSING UNITS

The US Census Bureau provides special tabulations of 2000 demographic data by school district boundaries. According to the 2000 Census data, the Corvallis School District #1 averages 2.54 persons per housing unit (see Figure 4 below). Because all new housing units will pay a school impact fee at the time septic tank permits are issued, student generation rates are based on the entire housing stock. This approach is more conservative than dividing the number of public school students by the number of occupied housing units (households). Since the vast majority of all housing units are detached units (stick-built or manufactured homes) with similar demographic characteristics, it is not necessary to differentiate school impact fees by type of housing in the Corvallis School District #1.

Figure 4: Persons per Housing Unit by Type

Corvallis School District

	<i>Owner and Renter Occupied</i>		
	Persons	Housing Units	Persons per Housing Unit
Total SF3 Sample Data	6,265	2,470	2.54

Source: 2000 US Census data from Summary File 3, School District Tabulation STP 2.

DEMOGRAPHIC TRENDS 2000 – 2012

To estimate the number of new housing units built in the District since 2000, TischlerBise utilized residential septic permit data from Ravalli County and residential sewer hookup data from the Corvallis Sewer District. Since 2000, Ravalli County residential septic tank permit data for the geographic area that approximates the Corvallis School District #1 indicates 577 additional housing units, while the Corvallis Sewer District has added 107 housing units.

Figure 5: Residential Septic Permits 2001-2005

	2001	2002	2003	2004	2005
New Residential Septic Permits*	102	104	108	116	114
New Residential Sewer Hookups**	6	6	32	32	32
TOTAL NEW RESIDENTIAL UNITS	108	110	140	148	146

* Ravalli County. Permits are geocoded which allows for comparison of the location of permits to the boundaries of the Corvallis School District.

** Corvallis Sewer District. The District serves both residential and nonresidential units. The units listed do not include nonresidential.

To determine the current number of housing units, TischlerBise added the number of residential septic tank permits and residential sewer hookups to the number of housing units at the time of the 2000 Census. To estimate the current population of the school district, the number of housing units is multiplied by the number of persons per housing unit from the 2000 Census. The estimated number of current housing units is 3,258 with a population of 8,236 persons.

To project the future number of housing units, TischlerBise assumes an annual average increase of 147 units. This projection is based on the combination of continuation of the five year annual average increase of 109 residential septic permits per year plus 38 sewer hookups per year based on the number of units that have been approved but not hooked up. Annual housing unit projections are converted to population using the persons per housing unit multipliers from the 2000 Census.

Figure 6: Estimated and Projected Housing Units and Population 2000-2012

	SY00-01	SY01-02	SY02-03	SY03-04	SY04-05	SY05-06	Base Yr. SY06-07	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Housing Units	2,470	2,578	2,688	2,827	2,975	3,121	3,268	3,415	3,562	3,709	3,856	4,004	4,151
Persons/Housing Unit	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54
Population	6,265	6,538	6,817	7,171	7,546	7,915	8,288	8,662	9,035	9,408	9,782	10,155	10,528

STUDENT GENERATION RATE

Fall enrollment figures for SY99-00 through SY06-07 were provided by the Corvallis School District #1. To calculate the number of public school student per housing units, the Fall enrollment figure for SY06-07 for each grade level is divided by the total number of housing units. Using elementary school students as an example, there were 448 students and 3,268 housing units, resulting in an average of 0.14 elementary school students per housing unit ($448/3,268 = 0.15$). This calculation is repeated for middle school and high school students

resulting in 0.13 middle school students per housing units and 0.15 high school students per housing unit.

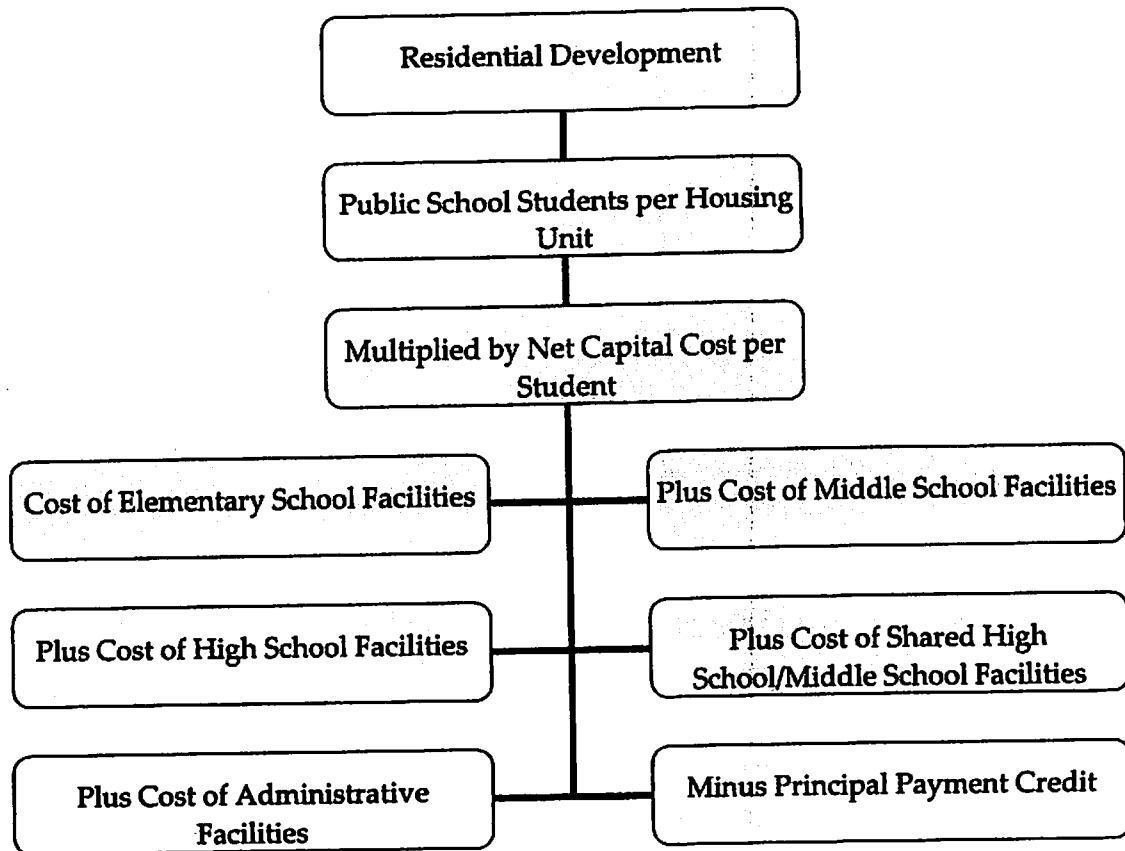
Figure 7: Summary Public School Students by Grade Level per Housing Unit

	<i>Fall Enrollment</i> <i>SY06-07</i>	<i>Current #</i> <i>Housing Units</i>	<i>Public School Students</i> <i>per Housing Unit</i>
Elementary	448	3,268	0.14
Middle	436	3,268	0.13
High	496	3,268	0.15
TOTAL	1,380	3,268	0.42

To project the number of public school students over the next six years, TischlerBise applied these generation rates to the projected number of housing units. Over the next six years, enrollment in the District from new housing is projected to increase by a total of 62 students per year.

Figure 8: Estimated and Projected Public School Students 2000-2012

	<i>SY00-01</i> 2000	<i>SY01-02</i> 2001	<i>SY02-03</i> 2002	<i>SY03-04</i> 2003	<i>SY04-05</i> 2004	<i>SY05-06</i> 2005	<i>Base Yr.</i> <i>SY06-07</i> 2006	<i>Yr. 1</i> <i>SY07-08</i> 2007	<i>Yr. 2</i> <i>SY08-09</i> 2008	<i>Yr. 3</i> <i>SY09-10</i> 2009	<i>Yr. 4</i> <i>SY10-11</i> 2010	<i>Yr. 5</i> <i>SY11-12</i> 2011	<i>Yr. 6</i> <i>SY12-13</i> 2012
Fall Enrollment													
Elementary	424	414	419	403	395	441	448	468	488	509	529	549	569
Middle	419	422	435	465	478	481	436	456	475	495	515	534	554
High	460	449	480	478	458	475	496	518	541	563	585	608	630
Total Enrollment	1,303	1,285	1,334	1,346	1,331	1,397	1,380	1,442	1,504	1,566	1,629	1,691	1,753
Housing Units	2,470	2,578	2,688	2,827	2,975	3,121	3,268	3,415	3,562	3,709	3,856	4,004	4,151
Students/Housing Unit													
Elementary	0.17	0.16	0.16	0.14	0.13	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Middle	0.17	0.16	0.16	0.16	0.16	0.15	0.13	0.13	0.13	0.13	0.13	0.13	0.13
High	0.19	0.17	0.18	0.17	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Total Students/Housing Unit	0.53	0.50	0.50	0.48	0.45	0.45	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Annual Increases =>													
New Housing Units								147	147	147	147	147	147
New Students from New Housing													
Elementary								20	20	20	20	20	20
Middle								20	20	20	20	20	20
High								22	22	22	22	22	22
Total								62	62	62	62	62	62

Figure 9: School Impact Fee Methodology

INFRASTRUCTURE STANDARDS FOR ELEMENTARY SCHOOL FACILITIES

ELEMENTARY SCHOOL LOS ANALYSIS

There are currently 41,116 square feet of elementary school facilities serving the current enrollment of 448 elementary school students. This results in a current LOS of 92 square feet per elementary school student (41,116 square feet/448 students = 92 square feet per elementary school student).

Figure 10: Elementary School Facilities LOS Analysis

	<i>Square Feet</i>
Elementary School	41,116
Fall 2006 Elementary Enrollment	448
Current LOS Square Feet/Elem. Student	92

ELEMENTARY SCHOOL COST ANALYSIS

The impact fee calculations are based on the assumption that the District will fund 100% of new school capacity with no cost sharing from the State of Montana. The Art & Architecture Studio in Missoula provided construction cost information to the District that is used throughout the impact fee study. The costs listed in Figure 11 include construction, architect and engineering fees, contingencies, permits, site preparation, and furniture, fixtures, and equipment. Note that the cost for raw land is not included because the District has sufficient land for adding capacity to its school facilities.

Figure 11: School Facilities Construction Cost Information

	<i>Construction</i>	<i>A/E Contingencies Permits, etc.</i>	<i>Site Preparation</i>	<i>Furniture, Fixtures, Equip.</i>	<i>TOTAL</i>
Science Building	\$105	\$14	\$10	\$7	\$137
Theater and Orchestra	\$95	\$16	\$10	\$7	\$128
Vocational Arts	\$90	\$16	\$10	\$7	\$123
Gym Complex	\$100	\$12	\$10	\$7	\$130
Classroom Space	\$105	\$11	\$10	\$7	\$133
Cafeteria	\$55	\$13	\$10	\$7	\$85

Source: Art & Architecture Studio, Missoula, Montana.

The cost per elementary school student is calculated by multiplying the current LOS of 92 square feet per student by \$133 per square foot for classroom space which results in a cost factor of \$12,229 per elementary school student.

Figure 12: Elementary School Facilities Cost Standard

Current LOS Square Feet/Elem. Student	92
Cost per Square Foot*	\$133
Cost per Elementary School Student	\$12,229

* Taken from Figure 11.

INFRASTRUCTURE STANDARDS FOR MIDDLE SCHOOL FACILITIES

MIDDLE SCHOOL LOS ANALYSIS

There are currently 42,361 square feet of middle school facilities serving the current enrollment of 436 middle school students (this does not include facilities shared with the high school). This results in a current LOS of 97 square feet per middle school student (42,361 square feet/436 students = 97 square feet per middle school student).

Figure 13: Middle School Facilities LOS Analysis

	<i>Square Feet</i>
Middle School	42,361
Fall 2006 Middle School Enrollment	436
Current LOS Square Feet/MS Student	97

MIDDLE SCHOOL COST ANALYSIS

The cost per middle school student is calculated by multiplying the current LOS of 97 square feet per student by \$133 per square foot which results in a cost factor of \$12,946 per middle school student.

Figure 14: Middle School Facilities Cost Standard

Current LOS Square Feet/MS Student	97
Cost per Square Foot*	\$133
Cost per Middle School Student	\$12,946

* Taken from Figure 11.

INFRASTRUCTURE STANDARDS FOR HIGH SCHOOL FACILITIES

HIGH SCHOOL LOS ANALYSIS

There are currently 45,963 square feet of high school facilities serving the current enrollment of 496 high school students (this does not include shared facilities with the middle school). This results in a current LOS of 93 square feet per high school student (45,963 square feet/496 students = 93 square feet per high school student).

Figure 15: High School Facilities LOS Analysis

	<i>Square Feet</i>
High School with Addition	45,963
Fall 2006 High School Enrollment	496
Current LOS Square Feet/HS Student	93

HIGH SCHOOL COST ANALYSIS

The cost per high school student is calculated by multiplying the current LOS of 93 square feet per student by \$133 per square foot which results in a cost factor of \$12,348 per high school student.

Figure 16: High School Facilities Cost Standard

Current LOS Square Feet/HS Student	93
Cost per Square Foot*	\$133
Cost per High School Student	\$12,348

* Taken from Figure 11.

INFRASTRUCTURE STANDARDS FOR SHARED HIGH SCHOOL/MIDDLE SCHOOL FACILITIES

SHARED HIGH SCHOOL/MIDDLE SCHOOL LOS ANALYSIS

There are currently 55,480 square feet of facilities shared by the high school and middle school serving the current enrollment of 932 high school and middle school students. This results in a current LOS of 60 square feet per high school and middle student (55,480 square feet/932 students = 60 square feet per high school and middle school student).

Figure 19: Administrative Facilities LOS Analysis

	<i>Square Feet</i>
District Office	1,000
Handley House	1,200
TOTAL	2,200
Fall 2006 Total Enrollment	1,380
Current LOS Square Feet/Student	0.87

ADMINISTRATIVE FACILITIES COST ANALYSIS

The Art & Architecture Studio in Missoula estimate the cost to renovate and expand Handley House to be \$136 per square foot. The cost per student is calculated by multiplying the current LOS of 0.87 square feet per student by \$136 per square foot which results in a cost factor of \$118 per student.

Figure 20: Administrative Facilities Cost Standard

Current LOS Square Feet/Student	0.87
Cost per Square Foot*	\$136
Cost per Student	\$118

* Art & Architecture Studio, Missoula, Montana.

PRINCIPAL PAYMENT CREDITS

A requirement of impact fees is the evaluation of credits. A principal payment credit may be necessary to avoid potential double payment situations arising from one-time impact fees plus the payment of other revenues that may also fund growth-related capital improvements. Given the incremental expansion methodology used in the impact fee calculations, whereby new development provides front-end funding of school capacity, there is a potential for double payment of capital costs due to the future principal payments on existing debt for schools. A credit for interest payments is not necessary since interest costs are not included in the cost analyses. As shown in Figure 21, two principal payment credits are calculated on the remaining debt payments for refinancing bonds for elementary and high school projects. To account for the time value of money, annual payments per student are discounted at the bond interest rate of 3% per year using a present value formula.

This results in a principal payment credit of \$1,817 per elementary school student and \$1,641 per high school student.

Figure 21: Principal Payment Credits

ELEMENTARY SCHOOL REFUNDING

<i>Fiscal</i> <i>Year</i>	<i>Principal</i> <i>Payment</i>	<i>Projected</i> <i>Elementary</i> <i>Enrollment</i>	<i>Credit</i> <i>per</i> <i>Elem. Student</i>
2007	\$157,500	448	\$352
2008	\$160,000	468	\$342
2009	\$162,500	488	\$333
2010	\$167,500	509	\$329
2011	\$175,000	529	\$331
2012	\$177,500	549	\$323
TOTAL	\$1,000,000		

Discount Rate 3.00%

Net Present Value per Elem. Student \$1,817

HIGH SCHOOL REFUNDING

<i>Fiscal</i> <i>Year</i>	<i>Principal</i> <i>Payment</i>	<i>Projected</i> <i>High School</i> <i>Enrollment</i>	<i>Credit</i> <i>per</i> <i>HS Student</i>
2007	\$157,500	496	\$318
2008	\$160,000	518	\$309
2009	\$162,500	541	\$301
2010	\$167,500	563	\$298
2011	\$175,000	585	\$299
2012	\$177,500	608	\$292
TOTAL	\$1,000,000		

Discount Rate 3.00%

Net Present Value per HS Student \$1,641

SCHOOL IMPACT FEES

Figure 22 shows the maximum supportable school impact fee. The fee is calculated by multiplying the student generation rate by the net capital cost per student for each type of facility and then added together to derive the total impact fee. For example, the elementary portion of the fee is calculated by multiplying the student generation rate of 0.14 by the net capital cost per elementary student of \$10,412, which results in \$1,427 per housing unit. This

calculation is repeated for the other types of school facilities and administrative facilities. All portions of the fee are added together to calculate the total fee per housing unit.

As shown at the bottom of the Figure 22 below, the maximum supportable school impact fee per housing unit is \$6,822.

Figure 22: School Impact Fees**ELEMENTARY SCHOOL FACILITIES**

Current LOS (Square Feet/Student)	92
Cost per Square Foot	\$133
Cost per Student	\$12,229
Minus Debt Service Credit per Student	(\$1,817)
Net Cost per Student	\$10,412
Elementary Students per Housing Unit	0.14
Cost per Housing Unit	\$1,427

MIDDLE SCHOOL FACILITIES

Current LOS (Square Feet/Student)	97
Cost per Square Foot	\$133
Cost per Student	\$12,946
Middle School Students per Housing Unit	0.13
Cost per Housing Unit	\$1,727

HIGH SCHOOL FACILITIES

Current LOS (Square Feet/Student)	93
Cost per Square Foot	\$133
Cost per Student	\$12,348
Less Debt Service Credit per Student	(\$1,641)
Net Cost per Student	\$10,707
High School Students per Housing Unit	0.15
Cost per Housing Unit	\$1,625

SHARED MIDDLE SCHOOL/HIGH SCHOOL FACILITIES

Current LOS (Square Feet/Student)	60
Cost per Square Foot	\$117
Cost per Student	\$6,983
MS/HS Students per Housing Unit	0.29
Cost per Housing Unit	\$1,992

ADMINISTRATIVE FACILITIES

Current LOS (Square Feet/Student)	0.87
Cost per Square Foot	\$136
Cost per Student	\$118
Total Students per Housing Unit	0.42
Cost per Housing Unit	\$50

TOTAL IMPACT FEE PER HOUSING UNIT	\$6,822
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-GROWTH RELATED CAPITAL IMPROVEMENTS PLAN AND CASH FLOW ANALYSIS-

The cash flow analysis shown in Figure 23 is based on the maximum, supportable impact fees, costs per student, methodologies in the impact fee report, and development and student projections. SY2008 is the first projection year.

This cash flow analysis is based on several assumptions:

- 100% of all future residential development will pay 100% of the maximum, supportable impact fees.
- Future development will occur at the pace and magnitude outlined in the demographic data section of the impact fee report.

To the extent these assumptions change, the cash flow analysis will change correspondingly. Also, the cash flow analysis is based on the maximum, supportable fees and LOS over a six-year time frame. TischlerBise recommends that growing communities review and recalibrate their fees every three years. Thus, it is likely the fee amounts, LOS, and methodologies will change over the course of the six year cash flow analysis.

At the maximum supportable level, impact fees for schools are projected to yield \$6.0 million over the next six years; approximately \$1.0 million per year. As shown at the bottom of Figure 23, the cost of growth-related infrastructure exceeds projected revenues by an average of \$73,000 a year as a result of the principal payment credit for existing debt payments.

Figure 23: School Impact Fee Cash Flow Analysis**IMPACT FEE CASH FLOW**

	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13	TOTAL
Projected New Housing Units	147	147	147	147	147	147	883
Impact Fee per Housing Unit	\$6,822	\$6,822	\$6,822	\$6,822	\$6,822	\$6,822	
TOTAL REVENUES	\$1,003,914	\$1,003,914	\$1,003,914	\$1,003,914	\$1,003,914	\$1,003,914	\$6,023,485
CAPITAL EXPENDITURES							
	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13	TOTAL
New Elementary School Students	20	20	20	20	20	20	121
Current LOS Square Feet per Elem. Student	92	92	92	92	92	92	
SUBTOTAL SQUARE FEET ELEMENTARY SPACE	1,852	1,852	1,852	1,852	1,852	1,852	11,110
Cost per Square Foot Elementary Space	\$133	\$133	\$133	\$133	\$133	\$133	
SUBTOTAL ELEMENTARY SCHOOL EXPENDITURES	\$246,740	\$246,740	\$246,740	\$246,740	\$246,740	\$246,740	\$1,480,440
New Middle School Students	20	20	20	20	20	20	118
Current LOS Square Feet per Middle Student	97	97	97	97	97	97	
SUBTOTAL SQUARE FEET MIDDLE SCHOOL SPACE	1,908	1,908	1,908	1,908	1,908	1,908	11,447
Cost per Square Foot Middle School Space	\$133	\$133	\$133	\$133	\$133	\$133	
SUBTOTAL MIDDLE SCHOOL EXPENDITURES	\$254,211	\$254,211	\$254,211	\$254,211	\$254,211	\$254,211	\$1,525,268
New High School Students	22	22	22	22	22	22	134
Current LOS Square Feet per High Student	93	93	93	93	93	93	
SUBTOTAL SQUARE FEET HIGH SCHOOL SPACE	2,070	2,070	2,070	2,070	2,070	2,070	12,420
Cost per Square Foot High School Space	\$133	\$133	\$133	\$133	\$133	\$133	
SUBTOTAL HIGH SCHOOL EXPENDITURES	\$275,827	\$275,827	\$275,827	\$275,827	\$275,827	\$275,827	\$1,654,964
New Middle and High School Students	42	42	42	42	42	42	252
Current LOS Square Feet per Shared Middle/High Student	60	60	60	60	60	60	
SUBTOTAL SQUARE FEET SHARED MIDDLE/HIGH SCHOOL	2,499	2,499	2,499	2,499	2,499	2,499	14,992
Cost per Square Foot Shared Middle/High School Space	\$117	\$117	\$117	\$117	\$117	\$117	
SUBTOTAL SHARED MIDDLE/HIGH SCHOOL EXPENDITURE	\$293,105	\$293,105	\$293,105	\$293,105	\$293,105	\$293,105	\$1,758,631
New Students	62	62	62	62	62	62	373
Current Admin LOS Square Feet per Student	0.87	0.87	0.87	0.87	0.87	0.87	
SUBTOTAL SQUARE FEET ADMIN SPACE	54	54	54	54	54	54	324
Cost per Square Foot AdminSpace	\$136	\$136	\$136	\$136	\$136	\$136	
SUBTOTAL SHARED MIDDLE/HIGH SCHOOL EXPENDITURE	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$44,100
TOTAL CAPITAL EXPENDITURES	\$1,077,234	\$1,077,234	\$1,077,234	\$1,077,234	\$1,077,234	\$1,077,234	\$6,463,402
Net Annual Surplus/(Deficit)	(\$73,320)	(\$73,320)	(\$73,320)	(\$73,320)	(\$73,320)	(\$73,320)	(\$439,917)

Based on the LOS and demographic data, the capital costs shown above can be translated into units of infrastructure the District will need to add to accommodate new residential development.

Figure 24: Capital Improvements Program for New Development

	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13	TOTAL
CAPITAL IMPROVEMENTS SUMMARY							
Elementary School Facilities (square feet)	1,852	1,852	1,852	1,852	1,852	1,852	11,110
Middle School Facilities (square feet)	1,908	1,908	1,908	1,908	1,908	1,908	11,447
High School Facilities (square feet)	2,070	2,070	2,070	2,070	2,070	2,070	12,420
Shared Middle/High School Facilities (square feet)	2,499	2,499	2,499	2,499	2,499	2,499	14,992
Administrative Space (square feet)	54	54	54	54	54	54	324

As part of its normal capital improvements planning process, the District will decide the specific details regarding additional school capacity in the future.

-IMPLEMENTATION AND ADMINISTRATION-

The Montana Impact Fees Act authorizes governmental entities to impose impact fees on behalf of local districts, such as the Corvallis School District #1. The fees require unanimous approval of the Ravalli County Commissioners. To minimize the need for intergovernmental coordination and administrative costs, TischlerBise recommends the County require direct payment of the school impact fees to the District prior to issuing a wastewater service connection or septic tank permit.

The District must comply with the accounting requirements in the Montana Impact Fee Act. Impact fees are to be placed in a separate fund and only used for purposes authorized by the Montana Code (i.e. growth-related capital improvements plus administrative costs related to the school impact fees, not to exceed 5% of the total impact fee collected).

All costs in the impact fee calculation are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the required periodic evaluation and update of fees. One approach is to adjust for inflation in construction costs by means of an index like the one published by McGraw-Hill in the periodical Engineering News Record (also known as ENR). This index could be applied annually to adjust the adopted fee schedule. If cost estimates change significantly, the District should redo the fee calculations. At a minimum, the growth-related capital improvements plan must be updated every two years.

If a specific development proposal is expected to have significantly different demand generators than those used in this study, the District may allow or require a developer to submit an independent impact fee analysis (at the developer's cost) with adequate documentation or alternative factors. Administrative procedures for the independent analysis should be included in the ordinance that implements the impact fees.

-SINGLE SERVICE AREA-

A single district-wide service area is appropriate for collection and expenditure of school impact fees in the Corvallis School District #1 because there is one school serving each of grade levels.

Impact-fees study unveiled

by PERRY PEARSON - Ravalli Republic

CORVALLIS - Seven-thousand-two-hundred-and-sixty dollars.

"That is what it costs," Paul Tischler told Corvallis School Board trustees of the impact each new home in the Corvallis area has on the district.

The Corvallis School District hired Tischler, of TischlerBise Fiscal, Economic and Planning Consultants, to conduct an impact-fee study. The study, which cost the district \$25,000, is required under Montana laws governing the implementation of impact fees.

Impact fees are one-time payments that are usually charged to housing units at the time of a building or septic tank permit. They are used to fund growth-related capitol expenses such as new buildings. The fees, which are kept in a special account, cannot be used for operating expenses or the replacement or maintenance of existing infrastructure.

Tischler, in the study, notes the fees, for example, could not be used to pay for a new heating and cooling system for a school.

Tischler arrived at district's impact-fee number by multiplying the public students per new housing unit (.45) times the square feet of school building needed per student times the total cost per square feet of school building. He said the district could choose to not adopt a fee at all or up to 100 percent of his estimate.

The district, which currently has about 1,380 students, could grow another 300 in the next six years - or about 50 students per year, according to research by Tischler. If the full impact fee allowable, \$7,264, is charged on the projected 109 new houses per year, that would total about \$790,000 per year. In the next six years that would yield about \$4.7 million that could be used to fund growth-related infrastructure improvements.

"You are talking about almost \$800,000 in new money that would allow you to maintain your school capacity standards," Tischler said during a PowerPoint presentation.

Superintendent Daniel Sybrant questioned where trustees wanted to go with the information presented by Tischler. They informed him they would like to meet again on the subject and also try to get the public more involved before making a decision.

Tischler recommended trustees adopt what they feel is a good impact fee for the district, and the sooner the better. Trustees need to ask Ravalli County commissioners to set up an impact-fee advisory committee, another requirement under Montana law, to proceed.

Sybrant told trustees that he would like to include information from Tischler's study in the letter he issues to new home builders in the district requesting a voluntary impact fee. The district currently receives a few hundred dollars a year in donations from local builders.

"I would like people to be aware that there is an impact of new homes on our school system," he said.

Impact fee advisory committee needs members

by PERRY PEARSON - Ravalli Republic

For the second time in a year Ravalli County commissioners are trying to drum up interest in starting an impact-fee advisory committee to assist a local school district.

Corvallis school officials hope to implement impact fees on new housing development in the district but need commissioners to establish the committee to get to the next step.

In March, the Corvallis School Board learned, according to a consultant's research, each new home built in the area has an impact of \$7,260 on the district.

School officials hired Paul Tischler, of TischlerBise Fiscal, Economic and Planning Consultants, to conduct an impact-fee study at a cost of \$25,000. The study and advisory committee are required under Montana's impact-fee laws. The law also requires unanimous support of county commissioners to implement impact fees.

Corvallis Superintendent Daniel Sybrant said he would like commissioners to "advise us where to go from here."

The school board, he said, has not weighed in on how much impact fees should be in Corvallis.

Officials from the Florence-Carlton School District, who are also looking at impact fees, asked commissioners last summer to set up the same committee but only one person applied to sit on the committee. An impact-fee advisory committee needs at least one member from the development community and one member that is a certified public accountant. An advisory committee will review the study and recommend the amount of impact fees.

If the county establishes an advisory committee, it could consult on the process in Florence and Corvallis, or anywhere else in Ravalli County that looks to implement impact fees.

Impact fees are one-time payments that are usually charged to housing units at the time of a building or septic tank permit. They can fund growth-related capital expenses such as new buildings. The fees, which are kept in a special account, cannot be used for operating expenses or the replacement or maintenance of existing infrastructure.

Phil Connelly of Corvallis sat on the city of Hamilton's impact-fee advisory committee that helped get impact fees in place. He advised county officials to get at least five committee members because of attrition that tends to happen.

Roger DeHaan, another Corvallis resident, thinks impact fees can help the district. It makes sense, he said, to charge them on new homes rather than trying to get all the money for new school buildings from existing residents.

"It doesn't seem fair to charge the little old lady down the road for someone who is just moving in with a bunch of kids," he said.

Corvallis school officials, Sybrant said, have tracked the voluntary impact fees paid by local developers

to the district over the last nine years and it's somewhere between \$6,000 and \$7,000.

"I can tell you that the impact (of growth) on the school district has been much more ... It's been tremendous," he said.

District trustees have developed a long-range plan for buildings and have been sharing it with district residents. Trustee Tonia Bloom said they are looking at using impact fees to fund the long-range plans because residents seem to want them.

"Whenever we talk about our long-term facility needs ... the first thing our constituents ask us is 'What about impact fees?'" she said. "That's why we chose to pay for the study."

Commissioner Alan Thompson, who lives in the district, said he is concerned about the lack of affordable housing in the county and what an additional \$7,260 tacked on to the price of a new home would do.

Corvallis school officials, in response, said growth is coming no matter the cost of housing. Sybrant said the district currently has about 1,400 students and is projected to grow by 200 to 300 in the next five years.

The district already has had to use a portable trailer to hold classes because of overcrowding at the elementary school. Full-day kindergarten, which is now being funded by the state, is not even an option for the district, according to Sybrant.

Commission Chairman Greg Chilcott warned that impact fees "are not the panacea" that many people think they are because they don't pay for all the district's needs, such as staffing and maintenance costs.

Sybrant said school officials are aware of that and hope to come up with a mix of funding options to handle the cost of growth.

"The board is looking at impact fees as a way to keep the costs down to local people," he said.

With many new homes planned for the area, impact fees could bring in some \$4 million in extra dollars to the district in the next few years.

"I think local taxpayers would like to see that," Sybrant said.

School Board Chairman Kip Zsupnik agreed.

"We are trying to have a long-range vision," he said. "I think these impact fees can be part of that puzzle ... Getting the impact fees would make it easier on the existing taxpayers otherwise that tax burden will fall on them 100 percent."

Trustee Wilbur Nisley said district residents need to know there are expenses associated with all the growth.

"It's not a question of if we are going to build, it's a question of when," he said, adding that trustees are trying to be "proactive" in their planning.

"We have a 130 children in high school now who are teacher aides because we don't have classrooms to provide them with a class to take," Zsupnik said. "We don't have a place to put them."

Commissioner Howard Lyons said he worries about the price of housing and property taxes rising with impact fees in place. He's not sure if impact fees are the answer, but said county officials must find funding sources to help pay for the cost of growth.

Bloom and Zsupnik contended impact fees would reduce property taxes for many.

Zsupnik said school officials must make the important decision soon on how much to ask for in a long-term building bond.

"We feel we owe it to our voters to completely exhaust the discussion on impact fees with county commissioners to see if that is a potential funding source before we actually go to them," he said.

Thompson said he would support the district if school officials seek to implement the fees. Chilcott also seemed supportive but possibly at a lower amount than \$7,260. There's a difference, he said, in "what's allowable and what's palatable" to residents.

Commissioners agreed to hold another meeting to officially advertise the committee's formation.

Reporter Perry Pearson can be reached at 363-3300 or ppearson@ravallirepublic.com

Impact Fee Advisory Committee formed

Ravalli County Commissioners appoint members

by ANTHONY QUIRINI - Ravalli Republic

Ravalli County commissioners appointed members to the newly formed Impact Fee Advisory Committee Monday.

The committee is a requirement under state law for implementing impact fees. It will review and monitor the process of calculating and assessing impact fees, which offset capitol costs associated with growth by charging new development.

Florence-Carlton and Corvallis school districts are poised to move forward with impact-fee implementation after completing the required studies and garnering support from Ravalli County commissioners.

The advisory committee consists of one representative from the development community, one certified public accountant and three at-large members. Fifteen citizens applied for five positions, and commissioners interviewed candidates last week.

Commissioners unanimously appointed Bob Harkin to the seat required to be filled by a certified public accountant, Mark Gantt as the developer representative, and John Meakin, Candance Jerke and Dick Ellis as the at-large representatives. Meakin, Gantt and Harkin were appointed for two-year terms, while Jerke and Ellis were appointed to one-year terms with the intent of staggering term expirations.

Careful consideration was taken for the appointment of the development representative.

"This is a critical appointment because we are taking about setting up a fee that will impair this sector," Commissioner Greg Chilcott said. "I want to make sure that this is the one position that looks at the speed bumps down this road."

Last year, commissioners tried to round up citizens for the committee but applicants were scarce.

According to an impact-fee study completed by TischlerBise of Maryland, the Corvallis School District could assess impact fees of \$7,260 for each home built in the district. The study for Florence estimated each new home costs the school district \$10,400.

Before the fees can be implemented, county commissioners need to adopt the recommended fee by a unanimous decision, according to the process set up by the 2005 Montana Legislature. In Florence, since the district serves both Missoula and Ravalli counties, both commissions need to approve the fees - a problem in the past because Missoula County Commissioner Barbara Evans was reluctant jump on board. Evans recently resigned, and the Missoula County Commission will appoint a new commissioner.

Impact fees are already in place in other fast-growth counties such as Missoula and Gallatin. The city of Hamilton recently adopted fees for water, sewer, fire and police.

In 2005, the county hired Bise to conduct a study on the county level, and according to the study, Bise

recommended that the county adopt impact fees for county buildings and public schools.

Additionally, TischlerBise recommended that a preliminary feasibility study be conducted, which is moving forward for the 911 center. The study will outline the needs for space at the center and recommend an appropriate square footage for the facility. Once complete, the commission will be one step closer to coming up with a figure for county buildings.

Reporter Anthony Quirini can be reached at 363-3300 or aquirini@ravallirepublic.com

School Impact Fees for Corvallis School District #1



TischlerBise
Fiscal, Economic & Planning Consultants

March 13, 2007

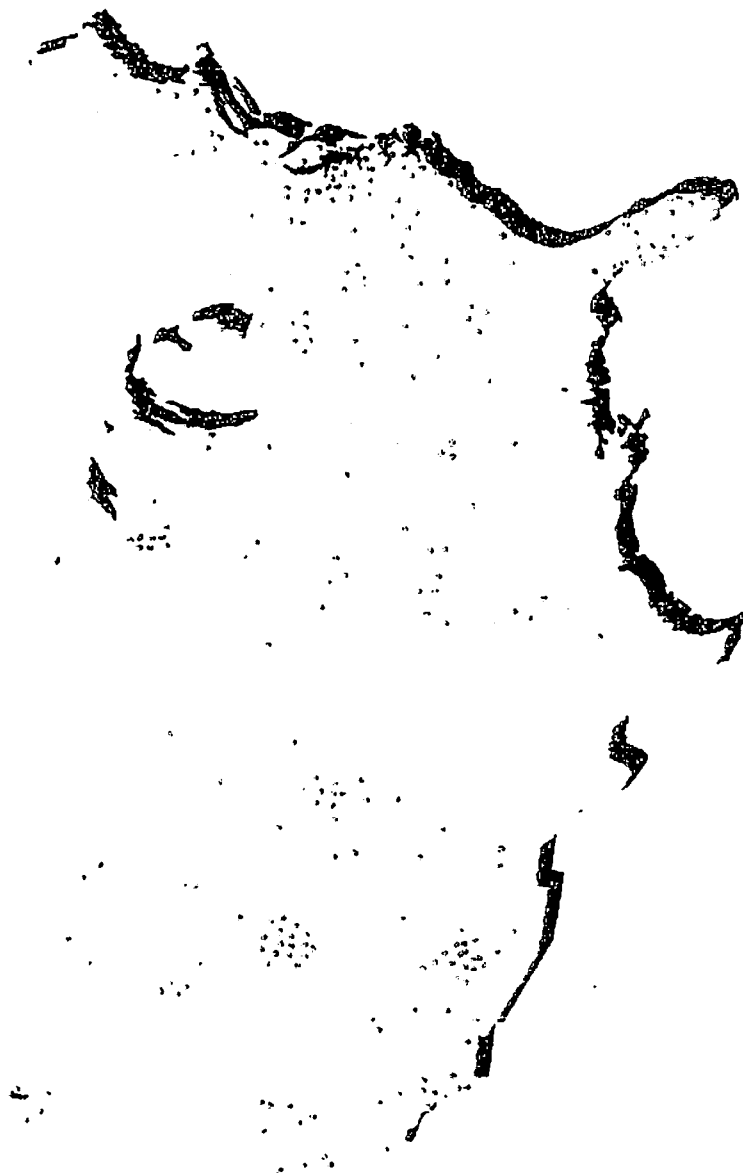
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TischlerBise

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- Fiscal Impact Evaluations (over 500)
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- Extensive Montana Experience

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TischlerBise Montana Clients

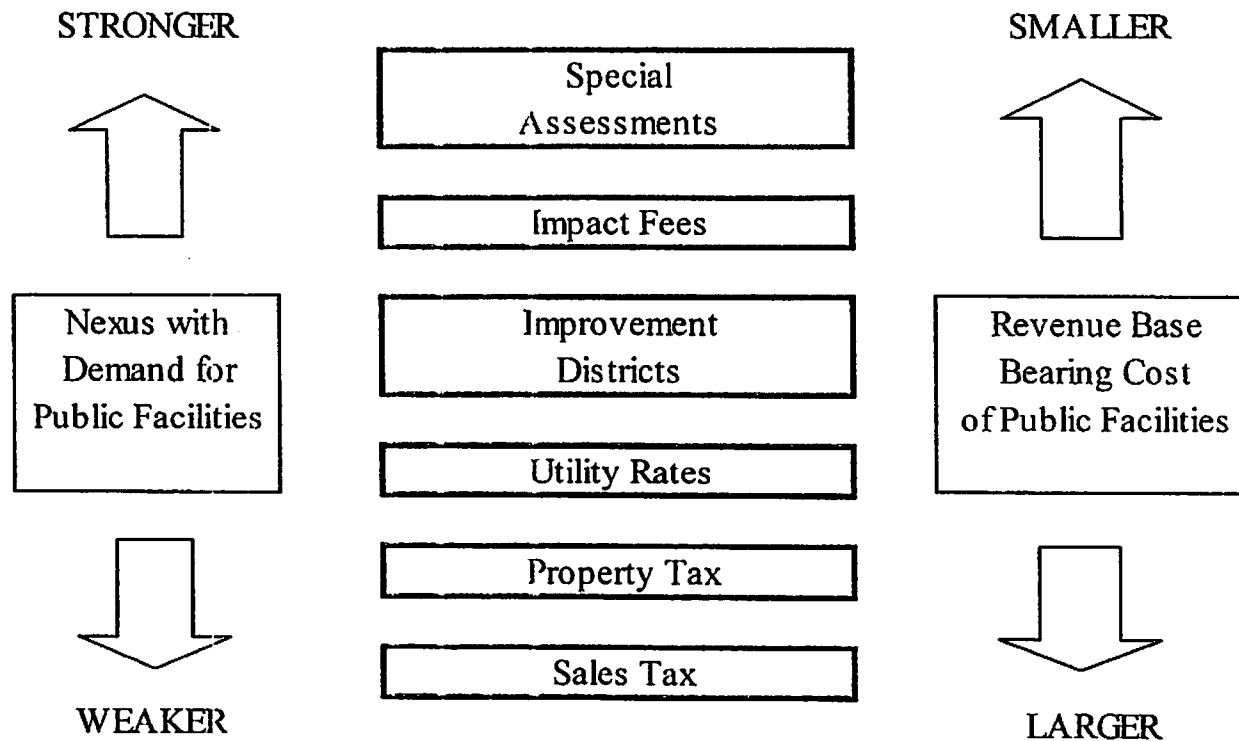
- Belgrade
- Big Sky*
- Bozeman*
- Florence-Carlton School District
- Gallatin County
- Gallatin County Fire Districts
- Great Falls
- Madison
- Manhattan
- Missoula
- Missoula County
- Polson
- Ravalli County

* Private sector.

Why Impact Fees?

- More revenues needed
- Decreased funding from Federal and State governments
- Mandated higher levels-of-service
- Escalating construction costs

Why Impact Fees? (cont.)



Impact Fee Ground Rules

- Comply with requirements of the Montana Impact Fee Act and applicable court decisions
- Not a revenue raising mechanism but a way to meet growth-related infrastructure needs
- New development's proportionate share of capital costs for system improvements
- Fee payers must receive a benefit
 - Timing of improvements
 - Geographic service areas
 - Accounting and expenditure controls

Montana Impact Fee Act

- “Hard Services” and public safety fees approved by simple majority
- “Soft Services” (like schools) approved by 2/3 majority
- Growth-related CIP for at least five years (updated every two years)
- 10+ years of useful life for capital
- Same LOS for existing and new development
- Mandatory Advisory Committee (one developer & one accountant required)
- Administrative surcharge not to exceed five percent of total fee

Impact Fee Formula

Demand Units per Development Unit	X	Infrastructure Units per Demand Unit	X	Dollars per Infrastructure Unit
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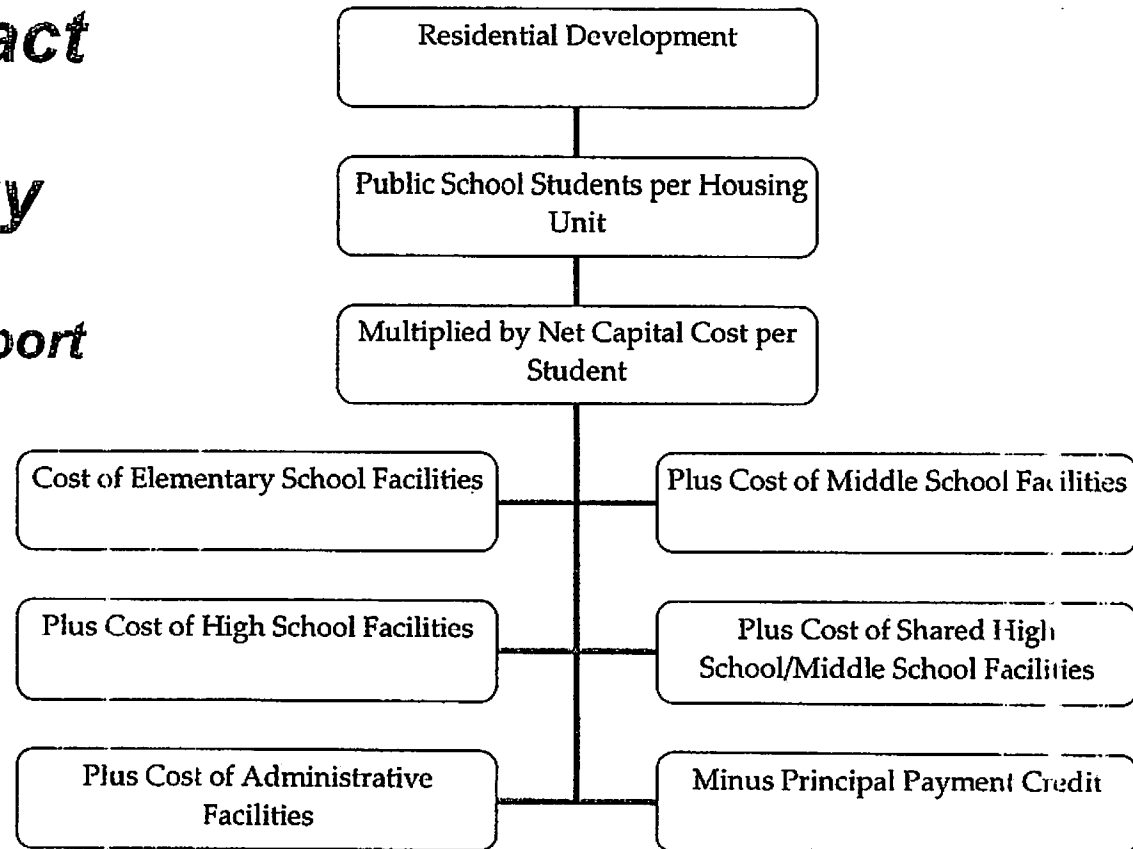
Public School Students per Housing Unit	X	Square Feet of School Building per Student	X	Total Project Cost per Square Foot of School Building
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Demographic Trends SY08-SY13 from New Growth

	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13	TOTAL
New Housing Units	109	109	109	109	109	109	653
New Students from New Housing:							
Elementary	16	16	16	16	16	16	95
Middle	15	15	15	15	15	15	93
High	18	18	18	18	18	18	106
Total	49	49	49	49	49	49	294

School Impact Fee Methodology

Figure 9 from report



School Impact Fee Assumptions

Figure 22 from
report

ELEMENTARY SCHOOL FACILITIES

Current LOS (Square Feet/Student)	92
Cost per Square Foot	\$133
Cost per Student	\$12,229
Minus Debt Service Credit per Student	(\$1,853)
Net Cost per Student	\$10,376
Elementary Students per Housing Unit	0.15
Cost per Housing Unit	\$1,516

MIDDLE SCHOOL FACILITIES

Current LOS (Square Feet/Student)	97
Cost per Square Foot	\$133
Cost per Student	\$12,946
Middle School Students per Housing Unit	0.14
Cost per Housing Unit	\$1,841

HIGH SCHOOL FACILITIES

Current LOS (Square Feet/Student)	93
Cost per Square Foot	\$133
Cost per Student	\$12,348
Less Debt Service Credit per Student	(\$1,674)
Net Cost per Student	\$10,674
High School Students per Housing Unit	0.16
Cost per Housing Unit	\$1,727

School Impact Fee Assumptions (cont.)

SHARED MIDDLE SCHOOL/HIGH SCHOOL FACILITIES

Current LOS (Square Feet/Student)	60
Cost per Square Foot	\$117
Cost per Student	\$6,983
MS/HS Students per Housing Unit	0.30
Cost per Housing Unit	\$2,123

ADMINISTRATIVE FACILITIES

Current LOS (Square Feet/Student)	0.87
Cost per Square Foot	\$136
Cost per Student	\$118
Total Students per Housing Unit	0.45
Cost per Housing Unit	\$53

School Impact Fee Maximum, Supportable Amount

Elementary School Facilities Cost per Housing Unit	\$1,516
Middle School Facilities Cost per Housing Unit	\$1,841
High School Facilities Cost per Housing Unit	\$1,727
Shared High School/Middle School Facilities Cost per Housing Unit	\$2,123
Administrative Facilities Cost per Housing Unit	\$53
TOTAL IMPACT FEE PER HOUSING UNIT	\$7,260

IMPACT FEE CASH FLOW

	Yr. 1 SY07-08	Yr. 2 SY08-09	Yr. 3 SY09-10	Yr. 4 SY10-11	Yr. 5 SY11-12	Yr. 6 SY12-13	TOTAL
Projected New Housing Units	109	109	109	109	109	109	653
Impact Fee per Housing Unit	\$7,260	\$7,260	\$7,260	\$7,260	\$7,260	\$7,260	
TOTAL REVENUES	\$789,864	\$789,864	\$789,864	\$789,864	\$789,864	\$789,864	\$4,739,184
TOTAL CAPITAL EXPENDITURES	\$848,796	\$848,796	\$848,796	\$848,796	\$848,796	\$848,796	\$5,092,779
Net Annual Surplus/(Deficit)	(\$58,932)	(\$58,932)	(\$58,932)	(\$58,932)	(\$58,932)	(\$58,932)	(\$353,592)

Growth-Related Capital Improvements Over the Next Six Years

- Expand elementary schools by 8,754 square feet to accommodate 95 new elementary students
- Expand middle schools by 9,019 square feet to accommodate 93 new middle school students
- Expand high schools by 9,786 square feet to accommodate 106 new high school students
- Expand shared middle/high school facilities by 11,813 square feet to accommodate 199 new middle/high school students
- Expand administrative facilities by 255 square feet to accommodate 255 new students
- Estimated cost of \$5.1 million

Thank you.

- Questions?